

COUNTY OF PLACER, CALIFORNIA
CHANGES IN NET ASSETS
LAST FIVE FISCAL YEARS
(amounts expressed in thousands)

	2001-02	2002-03	2003-04	2004-05	2005-06
Expenses:					
Governmental activities:					
General government	\$ 53,088	\$ 51,166	\$ 52,503	\$ 60,941	\$ 54,708
Public protection	93,329	105,726	111,150	121,450	141,770
Public assistance	63,732	50,760	50,005	49,378	55,695
Health and sanitation	27,137	50,658	48,893	60,182	74,429
Public ways and facilities	27,490	29,316	40,083	35,566	33,021
Recreation and cultural services	436	496	595	409	3,661
Education	3,373	5,022	4,067	4,632	4,921
Interest on long-term debt	1,939	1,408	3,818	3,720	3,549
Total expenses - governmental activities	<u>270,524</u>	<u>294,552</u>	<u>311,114</u>	<u>336,278</u>	<u>371,754</u>
Business-type activities:					
Community health clinics	11,858	12,771	9,323	9,530	-
Property management	2,755	3,604	3,323	2,367	3,288
Food Services	337	321	-	-	-
Public transit	4,493	5,094	5,298	6,154	6,646
Waste disposal	11,868	12,021	10,589	13,042	13,638
Total expenses - business-type activities	<u>31,311</u>	<u>33,811</u>	<u>28,533</u>	<u>31,093</u>	<u>23,572</u>
Total expenses - primary government	<u>301,835</u>	<u>328,363</u>	<u>339,647</u>	<u>367,371</u>	<u>395,326</u>
Program Revenues:					
Governmental activities:					
Charges for services:					
General government	19,512	16,512	18,587	28,593	46,652
Public protection	16,895	15,880	19,108	24,457	22,405
Public assistance	122	107	564	304	116
Health and sanitation	3,055	3,829	4,715	3,805	5,307
Public ways and facilities	6,466	27,255	15,888	20,571	10,161
Recreation and cultural services	658	1,144	1,246	1,305	3,458
Education	228	249	226	268	298
Operating grants and contributions	141,971	160,836	158,683	174,839	181,186
Capital grants and contributions	18,542	5,801	5,411	19,414	6,915
Total program revenues - governmental activities	<u>207,449</u>	<u>231,613</u>	<u>224,428</u>	<u>273,556</u>	<u>276,498</u>
Business-type activities:					
Charges for services:					
Community health clinics	852	921	876	698	-
Property management	1,512	1,790	1,592	1,672	2,019
Food services	175	140	-	-	-
Public transit	1,990	1,578	655	733	770
Waste disposal	12,301	14,214	15,023	15,364	16,800
Operating grants and contributions	9,120	10,170	7,257	9,078	2,479
Capital grants and contributions	2,973	5,960	4,695	3,922	171
Total program revenues - business-type activities	<u>28,923</u>	<u>34,773</u>	<u>30,098</u>	<u>31,467</u>	<u>22,239</u>
Total program revenues - primary government	<u>236,372</u>	<u>266,386</u>	<u>254,526</u>	<u>305,023</u>	<u>298,737</u>
Net (Expenses)/Program Revenues:					
Governmental activities	(63,075)	(62,939)	(86,686)	(62,722)	(95,256)
Business-type activities	<u>(2,388)</u>	<u>962</u>	<u>1,565</u>	<u>374</u>	<u>(1,333)</u>
Total net expenses - primary government	<u>(65,463)</u>	<u>(61,977)</u>	<u>(85,121)</u>	<u>(62,348)</u>	<u>(96,589)</u>

COUNTY OF PLACER, CALIFORNIA
CHANGES IN NET ASSETS (CONTINUED)
LAST FIVE FISCAL YEARS
(amounts expressed in thousands)

	2001-02	2002-03	2003-04	2004-05	2005-06
General Revenues and Other Changes in Net Assets:					
Governmental activities:					
Property taxes	66,060	77,075	86,312	89,912	131,931
Sales and use taxes	11,864	12,054	12,608	15,816	16,788
Transient occupancy tax	7,143	7,061	7,306	8,069	7,770
Real property transfer taxes	3,170	3,818	4,963	6,693	5,824
Other taxes	109	97	51	89	112
Grants and contributions not restricted to specific programs	16,050	4,222	1,283	458	2,660
Tobacco settlement	3,002	-	2,465	2,882	3,044
Unrestricted investment earnings	9,940	9,423	6,829	8,077	11,555
Miscellaneous	2,957	3,237	2,629	1,838	857
Special item	35,492	-	-	-	-
Transfers	(2,535)	(4,776)	(2,421)	(3,869)	284
Total governmental activities	153,252	112,211	122,025	129,965	180,825
Business-type activities:					
Property taxes	69	73	97	36	52
Sales and use taxes	2,957	2,713	2,811	2,506	3,410
Unrestricted investment earnings	1,231	864	674	799	1,095
Transfers	2,535	4,776	2,421	3,869	(284)
Total business-type activities	6,792	8,426	6,003	7,210	4,273
Total primary government	160,044	120,637	128,028	137,175	185,098
Changes in Net Assets					
Governmental activities	90,177	49,272	35,339	67,243	85,569
Business-type activities	4,404	9,388	7,568	7,584	2,940
Total primary government	<u>\$ 94,581</u>	<u>\$ 58,660</u>	<u>\$ 42,907</u>	<u>\$ 74,827</u>	<u>\$ 88,509</u>

Notes:

- (1) Trend data is only available for the last five fiscal years due to the implementation of GASB Statement No. 34.
- (2) Net (expense)/revenue is the difference between the expenses and program revenues of a function or program. It indicates the degree to which a function is supported with its own fees and program specific grants versus its reliance upon funding from taxes.